



UNITED STATES  
**SECURITIES AND EXCHANGE COMMISSION**  
CENTRAL REGIONAL OFFICE  
1801 CALIFORNIA STREET  
SUITE 1500  
**DENVER, COLORADO 80202-2648**

(303) 844- 1000

May 7, 2013

The Honorable Alison J. Nathan  
United States District Court Judge  
Southern District of New York  
Thurgood Marshall Courthouse  
40 Foley Square  
New York, NY 10007

Re: SEC v. Randal Kent Hansen, et al. 13-cv-01403-AJN

Dear Judge Nathan:

Defendants Randal Kent Hansen and RAHFCO Management Group, LLC filed a Motion to Dismiss the Securities and Exchange Commission's complaint on May 6, 2013. The Commission does not intend to file an amended pleading. Instead, it will rely on the complaint as filed.

Respectfully submitted,

**s/ Polly Atkinson**

Polly Atkinson  
Trial Counsel  
(303) 844-1046